

OCT 03 2006

**EMPLOYER STATUS DETERMINATION**  
**Columbia & Silver Creek Railroad Co., Inc.**

This is the decision of the Railroad Retirement Board regarding the continued status of the Columbia & Silver Creek Railroad Co., Inc., as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA).

Columbia & Silver Creek was held to be an employer under the Acts effective April 4, 1982, (B.A. Number 3591). Columbia & Silver Creek ceased operations in August 1992<sup>1</sup>. The corporation has not been dissolved, but it owns no equipment or facilities.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Through the cessation of operations 16 years ago, and the absence of ownership of any railroad equipment, the Columbia & Silver Creek has lost the characteristics essential to the existence of an employer status. Accordingly, the Board holds that Columbia & Silver Creek ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on August 31, 1992. Cf. Rev Ruling 82-99, 1982-2 C.B. 154, wherein the Internal Revenue Service ruled that a railroad ceases to be an employer subject to taxes under the Railroad Retirement Tax Act when the railroad's employees stop performing services in connection with the railroad's carrier activities.

Original signed by:

Beatrice Ezerski  
FOR THE BOARD  
Secretary to the Board

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<sup>1</sup> The company continued, however, to file reports of compensation which showed no employees. The company failed to file a report of compensation and service for 2003. Inquiries to the company in September and November 2005 were not responded to. The information supporting termination of coverage under the Acts was obtained in May 2006 by means of a subpoena.